

➤ A COPY OF FEDERAL FORM 851, AFFILIATIONS SCHEDULE, MUST BE ATTACHED.

## FORM 851-K—KENTUCKY AFFILIATIONS AND PAYMENT SCHEDULE INSTRUCTIONS

**Purpose of the Form**—The information requested on this form identifies each member of the affiliated group that is subject to Kentucky corporation license tax. This information will (1) prevent requests by the Revenue Cabinet for delinquent income and license tax returns for those corporations included in the consolidated Kentucky income tax return and (2) ensure accurate processing of payment(s).

**Listing of Subsidiaries**—List each subsidiary corporation included in the consolidated income tax return which is subject to Kentucky corporation license tax (the corporation (a) is organized under the laws of Kentucky, (b) has its commercial domicile in Kentucky, (c) owns or leases property in Kentucky, or (d) has one or more individuals employed or subject to unemployment insurance tax in Kentucky). Enter the six-digit Kentucky Account Number located in the upper right portion of the address label on the Kentucky corporation income and license tax return packet received by the subsidiary.

**Current Payment(s)**—This portion of the form must be completed only if a single check is being submitted in payment of amounts due for more than one corporation. If separate checks are being submitted for the total amount reflected in the Tax Payment Summary portion of each return, leave this portion of the form blank.